

**GOVERNMENT OF TELANGANA**

**ABSTRACT**

RULES – ADAPTATION – Commercial Taxes Department – The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987 – Adaptation to the State of Telangana – Orders – Issued.

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**REVENUE (COMMERCIAL TAXES-II) DEPARTMENT**

**G.O.MS.No. 170**

**Dated: 18/09/2015**

Read the following:

1. The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987 issued in G.O.Ms.No.556, Rev.(S) Dept., dt:8.6.1987.
2. The Andhra Pradesh Reorganisation Act,2014, (Central Act No.6 of 2014)

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**ORDER :**

Whereas by virtue of section 3 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e., of 02.06.2014;

2. And whereas, in section 101 of the Andhra Pradesh Reorganization Act, 2014, a provision has been made for the purpose of facilitating the application of any law ( as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Andhra Pradesh or the State of Telangana, the appropriate Government may before expiration of two years from 02.06.2014, by order, make such adaptations and modification of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987 made in exercise of the powers conferred under Section 30 of the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 vide G.O. first read above, are in force as on 1.6.2014;

4. And whereas, after careful examination, Government have decided to adapt the said Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987 which are in force as on 01.06.2014;

5. Accordingly, the following Notification will be published in an Extra-ordinary issue of the Telangana State Gazette Dated:21.9.2015.

**NOTIFICATION**

In exercise of powers conferred by section 101 of the A.P. Reorganization Act, 2014 (Central Act No.6 of 2014), the Governor of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987 (Telangana Adaptation) Order, 2015.

(2) It shall be deemed to have come into force with effect from the 2<sup>nd</sup> June, 2014.

2. For the purpose of this Order and the rules adapted herein, the expression "the State" shall have the meaning and areas specified in section 3 of the Andhra Pradesh Reorganisatioin Act, 2014.

(P.T.O.)

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3. (1) In the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Rules, 1987,-

(i) throughout the Rules, for the expression "Andhra Pradesh", occurring otherwise than in a citation or description or in title of other enactments, the word "Telangana" shall be substituted.

(ii) in the rule 15, after sub-rule (2), the following sub-rule (3) shall be inserted, namely,-

"(3) Where any tax deducted and remitted to the State Government under section 5-B of this Act shall be treated as payment of tax on behalf of the agents from whom such deduction was effected. The Insurer shall issue a certificate of tax deduction and remittance particulars to its agents within 7 days of such remittance and also furnish a copy of the certificate to the assessing authority in whose jurisdiction the agent resides."

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**AJAY MISRA  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad ... for publication of the Notification (2 copies)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad

The Secretary, Sales Tax Appellate Tribunal, Hyderabad

The State Representative before the Sales Tax & VAT Appellate Tribunal,

O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement)

Department, Telangana, B.R.K.R. Building Complex, Tank Bund Road,

Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (C) Department.

The P.S. to the Principal Secretary to Hon'ble Chief Minister,

Govt. of Telangana

The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography

The P.S. to Principal Secretary to Government (CT), Revenue Department

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//FORWARDED :: BY ORDER//

**SECTION OFFICER**